

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

LANSING
CITY OF LANSING , IOWA
DUE: December 1, 2015

16200300200000
City Clerk-Katie A. Becker
201 John Street PO Box 470
Lansing, IA 52151

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO **Mary Mosiman, CPA**
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	639,743		639,743	614,326
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	639,743		639,743	614,326
Delinquent property taxes	0		0	
TIF revenues	24,264		24,264	12,000
Other city taxes	101,745	0	101,745	95,389
Licenses and permits	4,686	0	4,686	7,200
Use of money and property	99,986	0	99,986	99,900
Intergovernmental	146,703	0	146,703	108,634
Charges for fees and service	103,609	562,941	666,550	673,020
Special assessments	522	119	641	0
Miscellaneous	15,682	0	15,682	18,900
Other financing sources	12,344	0	12,344	448,572
Total revenues and other sources	1,149,284	563,060	1,712,344	2,077,941
Expenditures and Other Financing Uses				
Public safety	183,430	0	183,430	217,675
Public works	350,304	0	350,304	343,771
Health and social services	0	0	0	1,000
Culture and recreation	192,423	0	192,423	265,950
Community and economic development	33,290	0	33,290	21,800
General government	81,191	0	81,191	98,925
Debt service	126,353	0	126,353	96,253
Capital projects	11,957	0	11,957	438,000
Total governmental activities expenditures	978,948	0	978,948	1,483,374
Business type activities	0	531,282	531,282	517,796
Total ALL expenditures	978,948	531,282	1,510,230	2,001,170
Other financing uses, including transfers out	10,572	0	10,572	10,572
Total ALL expenditures/And other financing uses	989,520	531,282	1,520,802	2,011,742
Excess revenues and other sources over (Under) Expenditures/And other financing uses	159,764	31,778	191,542	66,199
Beginning fund balance July 1, 2014	403,982	40,139	444,121	254,065
Ending fund balance June 30, 2015	563,746	71,917	635,663	320,264

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 900,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,708,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,261,730

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF LANSING						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	374,725	165,902		99,116			639,743			639,743	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	374,725	165,902		99,116	0		639,743		T01	639,743	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	374,725	165,902		99,116	0	0	639,743			639,743	6				
7	TIF revenues			24,264				24,264		T01	24,264	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax	4,306						4,306		T19	4,306	13				
15	Other local option taxes		97,439					97,439		T09	97,439	14				
15	TOTAL OTHER CITY TAXES	4,306	97,439	0	0	0	0	101,745	0		101,745	15				
16	Section B - LICENSES AND PERMITS	4,686						4,686		T29	4,686	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,765					189	1,954		U20	1,954	18				
19	Rents and royalties	98,032						98,032		U40	98,032	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	99,797	0	0	0	0	189	99,986	0		99,986	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	10,500					2,287	12,787		B50	12,787	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	10,500	0	0	0	0	2,287	12,787	0		12,787	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LANSING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		103,879					103,879		C46	103,879	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants							0		C89	0	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	0	103,879	0	0	0	0	103,879	0		103,879	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	60						60			60	63			
64	Library service	25,605	4,101					29,706		D89	29,706	64			
65	Township contributions						271	271		D89	271	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	25,665	4,101	0	0	0	271	30,037	0		30,037	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	36,165	107,980	0	0	0	2,558	146,703	0		146,703	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	238,689	A91	238,689	73			
74	Sewer							0	318,290	A80	318,290	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage	65,811						65,811		A81	65,811	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF LANSING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,010						7,010		A89	7,010	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	7,970						7,970		A89	7,970	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	20,197						20,197		A61	20,197	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	435	2,186					2,621	5,962		8,583	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	101,423	2,186	0	0	0	0	103,609	562,941		666,550	104
105												105
106	Section F - SPECIAL ASSESSMENTS	45	477					522	119	U01	641	106
107	Section G - MISCELLANEOUS											107
108	Contributions	6,732						6,732		U99	6,732	108
109	Deposits and sales/fuel tax refunds	2,644						2,644		U99	2,644	109
110	Sale of property and merchandise	4,062						4,062		U11	4,062	110
111	Fines	439						439		U30	439	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	1,805						1,805			1,805	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	15,682	0	0	0	0	0	15,682	0		15,682	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF LANSING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	636,829	373,984	24,264	99,116	0	2,747	1,136,940	563,060		1,700,000	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	1,772						1,772		NR	1,772	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	10,572						10,572			10,572	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	12,344	0	0	0	0	0	12,344	0		12,344	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	649,173	373,984	24,264	99,116	0	2,747	1,149,284	563,060		1,712,344	132
133												133
134	Beginning fund balance July 1, 2014	142,628	200,244	11,897	1,139	-6,052	54,126	403,982	40,139		444,121	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	791,801	574,228	36,161	100,255	-6,052	56,873	1,553,266	603,199		2,156,465	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF LANSING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	111,645	40,786					152,431		E62	152,431	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation		3,580					3,580		E89	3,580	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	16,749	2,800					19,549		E24	19,549	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	7,173	697					7,870		E32	7,870	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation							0		E32	0	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	135,567	47,863	0	0	0	0	183,430			183,430	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LANSING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	21,803	211,869					233,672		E44	233,672	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	20,699						20,699		E44	20,699	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	8,488	20,783					29,271		E44	29,271	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	341	2,069					2,410		E81	2,410	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	62,156	1,345					63,501		E81	63,501	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	677	74					751		E89	751	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	114,164	236,140	0	0	0	0	350,304			350,304	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF LANSING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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112												112
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LANSING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	50,826	4,533					55,359		E52	55,359	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	39,699	4,826					44,525		E61	44,525	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	43,611	3,109					46,720		E61	46,720	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	36,417	2,640					39,057		E61	39,057	135
136	Other culture and recreation	6,514	248					6,762		E61	6,762	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	177,067	15,356	0	0	0	0	192,423			192,423	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	19,818						19,818		E89	19,818	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			13,472				13,472		E50	13,472	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	19,818	0	13,472	0	0	0	33,290			33,290	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LANSING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,360	348					3,708		E29	3,708	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	27,556	17,281					44,837		E23	44,837	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	32,612						32,612		E31	32,612	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		34					34		E89	34	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,528	17,663	0	0	0	0	81,191			81,191	176
177	Section G — DEBT SERVICE							0			0	177
178	2008 Marina Bond Principal and Interest Payments				29,500			29,500			29,500	178
179	2011 General Obligation Bond Principal and Interest				95,753			95,753			95,753	179
180	Bond Administration Fees				1,100			1,100			1,100	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	126,353	0	0	126,353			126,353	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184	Clear Creek Bridge Project					2,030		2,030			2,030	184
185	North Front Street Project					9,927		9,927			9,927	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	11,957	0	11,957			11,957	187
188	— TIF CAPITAL PROJECTS — Specify							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	11,957	0	11,957			11,957	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	510,144	317,022	13,472	126,353	11,957	0	978,948			978,948	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LANSING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							150,990	E91	150,990		198			
199	Purchase of land and equipment								G91	0		199			
200	Construction								F91	0		200			
201	Sewer and sewage disposal — Current operation							174,129	E80	174,129		201			
202	Purchase of land and equipment								G80	0		202			
203	Construction								F80	0		203			
204	Electric — Current operation								E92	0		204			
205	Purchase of land and equipment								G92	0		205			
206	Construction								F92	0		206			
207	Gas Utility — Current operation								E93	0		207			
208	Purchase of land and equipment								G93	0		208			
209	Construction								F93	0		209			
210	Parking — Current operation								E60	0		210			
211	Purchase of land and equipment								G60	0		211			
212	Construction								F60	0		212			
213	Airport — Current operation								E01	0		213			
214	Purchase of land and equipment								G01	0		214			
215	Construction								F01	0		215			
216	Landfill/Garbage — Current operation								E81	0		216			
217	Purchase of land and equipment								G81	0		217			
218	Construction								F81	0		218			
219	Hospital — Current operation								E36	0		219			
220	Purchase of land and equipment								G36	0		220			
221	Construction								F36	0		221			
222	Transit — Current operation								E94	0		222			
223	Purchase of land and equipment								G94	0		223			
224	Construction								F94	0		224			
225	Cable TV, telephone, Internet — Current operation								E03	0		225			
226	Purchase of land and equipment								G03	0		226			
227	Housing authority — Current operation								E50	0		227			
228	Purchase of land and equipment								G50	0		228			
229	Construction								F50	0		229			
230	Storm water — Current operation								E80	0		230			
231	Purchase of land and equipment								G80	0		231			
232	Construction								F80	0		232			
233												233			
234												234			
235												235			
236												236			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF LANSING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								197,455		197,455	242
243	Enterprise Capital Projects								8,708		8,708	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								531,282		531,282	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	510,144	317,022	13,472	126,353	11,957	0	978,948	531,282		1,510,230	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		10,572					10,572			10,572	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	10,572	0	0	0	0	10,572	0		10,572	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	510,144	327,594	13,472	126,353	11,957	0	989,520	531,282		1,520,802	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		246,634	22,689	-26,098		56,873	300,098			300,098	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	281,657				-18,009		263,648			263,648	267
268	Total Governmental	281,657	246,634	22,689	-26,098	-18,009	56,873	563,746			563,746	268
269	Proprietary								71,917		71,917	269
270	Total ending fund balance June 30, 2015	281,657	246,634	22,689	-26,098	-18,009	56,873	563,746	71,917		635,663	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	791,801	574,228	36,161	100,255	-6,052	56,873	1,553,266	603,199		2,156,465	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LANSING

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		277,650

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 343,000	29U \$	39U \$ 24,000	49U \$	49U \$	49U \$ 319,000	49U \$	191 \$ 10,290
2. Sewer utility	19U 1,942,000	29U	39U 58,000	49U	49U	49U 1,884,000	49U	189 58,260
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Water/Sewer/Street	19U 895,000	29U	39U 70,000	49U 825,000	49U	49U	49U	189 25,753
11. Marina	19U 100,000	29U	39U 25,000	49U 75,000	49U	49U	49U	189 4,500
12. Bond	19U 529,000	29U	39U 24,000	49U	49U	49U 505,000	49U	189 15,870
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,809,000	0	201,000	900,000	0	2,708,000	0	114,673

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$		
Outstanding as of JUNE 30, 2015	64V \$		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		Amount - Omit cents	
\$	65,234,608	x .05 = \$	3,261,730

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61	
	635,663				635,663

REMARKS

The general fund proceeds from sale of capital assets contains proceeds from scrap metal sold by our street department of \$1772. Other miscellaneous general revenues total \$1805 and include an insurance refund of \$1166 for damaged equipment, payment for purchase of road salt by the City of New Albin in the amount of \$545, and a vendor refund of \$94 for overpayment of an invoice for medical supplies. Other general charges and services include a return of membership premiums for enrollment with Iowa League of Cities in the amount of \$435. Special Revenue Other Charges for Fees and Services total \$2186 and consist of the following: a workers' compensation insurance premium refund of \$1025, a refund for returned equipment of \$274, and a refund for an overpayment of contractual services of \$887.

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